



The general directorate of revenue updates the duties of users of the electronic invoicing system.



The Ministry of Economy and Finance, through the General Directorate of Revenue (DGI), has published through Resolution No. 201-6299 of July 29, 2025 and Official Digital Gazette No. 30350 of August 25, 2025 the update and restriction on the duties of users of the Electronic Invoicing System of Panama (SFEP).

This initiative seeks to improve fiscal control and traceability of operations, strengthen tax auditing, in addition to maintaining greater operational efficiency and adaptation to global electronic invoicing standards.

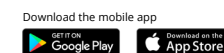
The agreement to Decree No. 201-6299 of July 29, 2025:

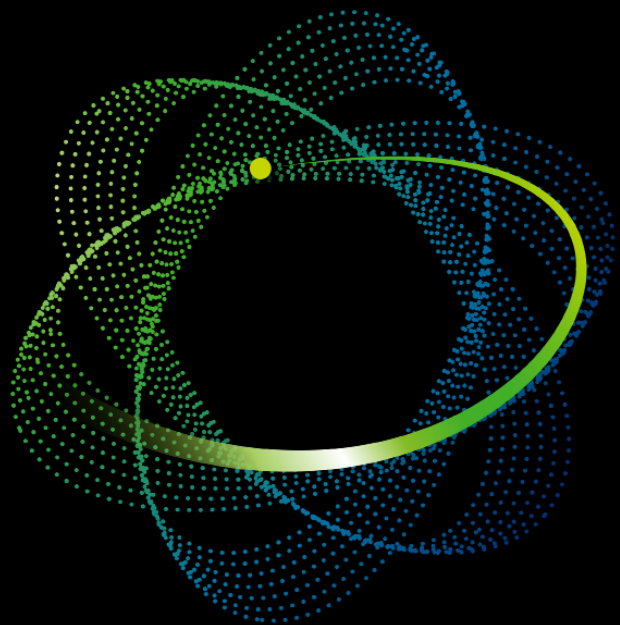
It indicates that as of January 1, 2026, taxpayers, whether natural or legal persons, must only use the free biller if their annual income does not exceed Thirty-Six Thousand Balboas (B/.36,000.00) with a limit of 100 monthly tax documents. It should be noted that this limitation does not extend to government entities since they do not have limitations on the number of monthly tax documents.

Those who exceed the amount of income set forth above must migrate before January 1, 2026 to an authorized electronic invoicing provider (PAC).

It is warned that those who do not comply with mandatory migration may face tax penalties in accordance with the Tax Code and complementary regulations.

Global news, local views
Deloitte tax@hand newsfeed





Contacts

Michelle Martinelli

Partner Tax & Legal
mmartinelli@deloitte.com

Bélgica González

Manager Tax
begonzalez@deloitte.com

Marissa González Ruiz

Manager Tax
mgonzalezruiz@deloitte.com

Diego Guillen

BPS Senior Manager
dguillen@deloitte.com

Yira Cobos

Partner Tax
ycobos@deloitte.com

Marilyn Fernández

Manager Tax
marifernandez@deloitte.com

Zumara Garrido

Manager Tax
zgarrido@deloitte.com

Desiree Esáa

Partner Tax
desaa@deloitte.com

Katiushca Navarro

Manager Tax
kanavarro@deloitte.com

Bryan Antillón

Manager Transfer Pricing
bantillon@deloitte.com



Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (DTTL), its global network of member firms, and their societies affiliated to a member firm (hereinafter “Related Entities”) (collectively, the “Deloitte organization”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and Related Entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and Related Entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

Deloitte provides industry-leading audit and assurance, tax and legal, consulting, financial advisory, and risk advisory services to nearly 90% of the Fortune Global 500® and thousands of private companies. Our people deliver measurable and lasting results that help reinforce public trust in capital markets, enable clients to transform and thrive, and lead the way toward a stronger economy, a more equitable society, and a sustainable world. Building on its 175-plus year history, Deloitte spans more than 150 countries and territories. Learn how Deloitte's approximately 457,000 people worldwide make an impact that matters at www.deloitte.com.

As used in this document, " Deloitte S-LATAM, S.C." is the member firm of Deloitte and comprises three Marketplaces: Mexico-Central America, Southern Cone and Andean Region. It is comprised of several, separate and independent Related Entities, which have the exclusive legal right to engage in, and limit their business to, providing auditing, consulting, tax consultancy, legal, risk and financial advisory and other professional services, under the name "Deloitte".

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms or their Related Entities (collectively, the “Deloitte organization”) is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, Related Entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication. DTTL and each of its member firms, and their Related Entities, are legally separate and independent entities.